

**Exhibit 3-D**

**SOWs for OCB Tax Services**

(2020 Tax Preparation Services)



**Purdue Pharma, LP**  
**Statement of Work for Tax Compliance Services**  
**(For Tax Compliance Engagements Not Subject to the SEC Independence Rules)**

This Statement of Work ("Statement of Work") dated December 7th, 2020 becomes a part of and is subject to the terms and conditions of the Agreement dated June 1, 2018 between Purdue Pharma, LP ("Client," "Company," or "you") and Grant Thornton LLP ("Grant Thornton," "Firm," or "we"). Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

The purpose of this Statement of Work is to describe the scope of services ("Services") the Company is requesting Grant Thornton to perform, and to set forth the agreed fee, timing and other matters related to the Services.

**The services we will provide**

**Tax compliance**

The Services we will provide to you for the taxable year ended December 31, 2020 include the following specific deliverables, as detailed below or as set forth in the Addendum to this Statement of Work ("the Addendum").

- Preparation of federal and state tax returns
- Preparation of federal and state extension calculations and applicable forms
- Preparation of federal and state estimated tax payment calculations and applicable forms

Federal tax return requirements require reporting of detailed information on uncertain tax positions reflected in audited financial statements. Assisting the Company with the preparation of federal Schedule UTP will require analysis of information over and above that previously required to prepare the Company's return. Our additional fees for Schedule UTP compliance will accordingly be charged at our standard hourly rates for this type of work.

In addition, federal tax and your state law partnership/LLC agreement require the partnership to maintain capital accounts. As a condition to this Statement of Work, you will be undertaking capital account maintenance in-house. By signing this Statement of Work, you agree that you will provide to Grant Thornton any capital account maintenance information that you have or obtain in due time sufficient to allow the return to be timely prepared, subject to any timing requirements otherwise set out in this Statement of Work. If you fail to provide the information in due time, Grant Thornton will not be responsible for any resulting late filing of the return and mitigating steps may need to be taken to account for the untimely submission of this information to Grant Thornton.



Because you have elected to perform the capital account maintenance in-house, we will bill reasonableness reviews on a time and materials basis with a fee range provided after timely receipt of the capital account work papers for the year.

#### General tax consulting

The Services we may provide, upon your request, under this Statement of Work consist of routine time-to-time tax consulting services extending beyond the scope of Services defined above that do not exceed \$10,000 in fees. This assistance will be provided at our standard rates.

Services constituting distinct projects or otherwise requiring a separate Statement of Work as we may require, regardless of the nature of service or fees, will be performed under a separate Statement of Work.

When Grant Thornton U.S. ("GTUS") provides U.S. federal and state/local tax services to a client of another Grant Thornton International Limited ("GTIL") member firm, GTUS is subject to U.S. professional standards, including but not limited to, IRS Circular 230 and the American Institute of Certified Public Accountants' Statements on Standards for Tax Services. As a result, where GTUS has responsibility as a signing or non-signing return preparer under U.S. professional standards, GTUS, solely in its reasonable professional judgment, will determine the scope of work, including circumstances where we determine in our sole discretion that additional fact gathering, analysis, and due diligence is required to meet our professional responsibilities.

#### **Delivering the services**

We will discuss with you an appropriate timeline for providing the Services described above, including an agreed upon timeframe for delivery of the return(s). We will provide the Company with a request for information required to complete the Services based on the mutually agreed timeline.

The parties are entering into this Statement of Work at a time when a national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. Grant Thornton will use reasonable efforts to complete the Services as specified herein, while also taking the steps it deems necessary to protect the health, welfare and safety of its professionals. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

#### Limitations

Only tax returns and information returns detailed above or in the Addendum are covered by this Statement of Work. Our responsibility under this Statement of Work extends only to Services we expressly agree to provide herein and does not extend to any prior or subsequent periods.

US federal and state tax laws are ever changing and complex. Grant Thornton is only engaged to provide Services expressly set forth in this Statement of Work in accordance with applicable





professional standards. Such obligation expressly does not include any obligation or responsibility to identify, suggest, model or advise on tax minimization or deferral opportunities, including but not limited to any such matters that may arise from the recently enacted CARES Act or other legislation or regulatory guidance. As your tax advisor, we welcome the opportunity to discuss your tax and business objectives and how we may serve you.

The Services do not include assistance with any tax accounting method change (including, but not limited to, method changes relating to ASC 606 and Sec 451 revenue recognition, the ASC 842 leasing standard or the final regulations under IRC section 263A relating to inventory costs). Such services will be provided under a separate Statement of Work.

The Services do not include performing additional analysis or computations regarding the impact, requirements or other aspects of the centralized partnership audit regime enacted by the Bipartisan Budget Act of 2015 ("BBA"), including but not limited to, your choice of a partnership representative or designated individual; your election into or out of the BBA, preparation for or assistance with any partnership audit, or our collection or retention of any partnership or partner information.

If, based on new reporting requirements or tax law changes, additional analysis or computations are necessary in order for us to prepare and sign your return(s), we will discuss these out-of-scope services with you and mutually agree on the fee required to complete the additional work.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of our business operations, or yours, requiring us to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

Additionally, Grant Thornton may use third parties to provide administrative and operational support to Grant Thornton business operations. All of these third-party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States. Grant Thornton shall be responsible for such third-parties compliance with Grant Thornton's confidentiality obligations.

#### Use of GT Affiliate

Appropriate use of technology and resources is an important aspect of serving you. In our tax return preparation and tax consulting processes, we use the technology and resources of GT US Shared Services Center India Private Limited ("GTSSC") and/or the Grant Thornton Knowledge and Capability Center India Private Limited ("KCC"), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. Our affiliates' address is No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.



The Firm's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain your written consent prior to providing your tax return information to such affiliates. Your authorization includes only prior year(s) and current year information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If you do not advise us that you wish to limit the duration of your consent, your consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. If you wish, you may limit the amount, type, or scope of tax return information disclosed by letting us know in writing.

To acknowledge your consent to the disclosure of your tax return information as set forth above, please sign this Statement of Work.

#### **Fees and payment terms**

##### **Fees – Tax Compliance Services**

We estimate that our fee for the above-mentioned Services will be \$143,000.

Where our Services are subject to U.S. state/local sales, use, VAT or gross receipts taxes (in the nature of sales taxes), we will collect such taxes from you in addition to our fees.

We will discuss with you circumstances that require us to do additional work which may include, but are not limited to, work to satisfy our obligations under applicable professional standards including additional fact gathering, analysis and preparation of disclosure forms, unforeseen scope changes including additional state returns or previously unidentified transactions or tax positions requiring analysis, and late or incomplete client provided information. If it appears that the stated fee will be exceeded, we will consult with you before continuing with the engagement.

##### **Payment schedule**

Upon execution of this Statement of Work you understand and agree that we will invoice you an advance fee totaling 50% of the 2020 engagement fee noted above. The advance fee you pay will be taken into account in connection with the fee set forth in this Statement of Work and is reflected in the Billing Structure set forth below.

Our billings for the Services described above will be rendered as follows:

<b>Billing Structure for Services</b>	<b>Fees</b>
February 1 <sup>st</sup> , 2021	\$68,000
March 1 <sup>st</sup> , 2021	\$34,000
April 1 <sup>st</sup> 2021	\$34,000

Our billings are payable within 45 days of receipt of the applicable undisputed bill or invoice. In addition, we will bill for our expenses, which includes 6 percent of fees to cover items such as



copies, postage, supplies, computer and technology usage, software licensing, research and library databases and similar expense items.

In addition, separate from the 6% of fees stated above, our bill will include a charge of \$2,600 for administrative matters specifically associated with the review, completion and delivery of your tax return(s).

From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover firm expenses.

The quoted fees and our billings are the amount we are entitled to receive from Client net of any and all taxes imposed on Client, including but not limited to U.S. federal, U.S. state/local, and foreign taxes, including withholding tax obligations imposed in connection with fees paid to us from Client (or affiliated or otherwise relates entities) located outside of the United States.

This Statement of Work may be terminated by either party for convenience at any time by giving written notice to the other party not less than 60 calendar days before the effective date of termination. Either party may terminate this Statement of Work in connection with a material breach of this Statement of Work that remains uncured for thirty (30) days after providing written notice (including email) of such material breach to the other party. Upon termination of this Statement of Work, Client shall pay Grant Thornton for all Services performed prior to the date of termination.

#### **Entire agreement**

This Statement of Work represents the parties' entire understanding with respect to the Services in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work, Attachment A – Standard Grant Thornton LLP Terms and Conditions, and any other exhibit or attachment included in the Agreement, the terms of the Attachment A shall govern.

#### **Agreed and accepted**

The undersigned hereby agree to the terms and conditions as set forth above.

Purdue Pharma, LP

By:  Date: 12/14/2020  
Joe Lowne, Executive Vice President, Chief Financial Officer



GRANT THORNTON LLP

*Raymond Werth*

Raymond Werth, Tax Partner

Date: 12/7/2020





## Addendum

### **Listing of Federal and State Tax Returns Included in this Statement of Work**

- Nayatt Cove Lifescience (Co 211)
  - Federal Form 1120
  - Delaware Form 1100
- Purdue Pharma, Inc. (Co 301)
  - Federal Form 1120
  - Alabama Form 20C
  - Arizona Form 120
  - California Form 100
  - Colorado Form 112
  - Connecticut Form CT-1120
  - Delaware Form 1100
  - Florida Form F-1120
  - Georgia Form 600
  - Illinois Form IL-1120
  - Indiana Form IT-20
  - Kentucky Form 720
  - Maryland Form 500
  - Maine Form 1120ME
  - Michigan Form 4891
  - Minnesota Form 4
  - Mississippi Form 83-105
  - Montana Form CIT
  - North Carolina Form CD-405
  - North Dakota Form 40
  - New Hampshire Form BET
  - New Jersey Form CBT-100
  - New York Form CT-3
  - New York City Form NYC-2
  - Oregon Form OR-20
  - Rhode Island Form RI-1120C
  - Utah Form TC-20
  - West Virginia Form CNF-120
- SVC Pharma, Inc. (Co 506)
  - Federal Form 1120
  - Maryland Form 500E
  - New York Form CT-3





- Rhode Island Form RI-1120C
  - Delaware Form 1100
- SVC Pharma LP (Co 507)
  - Federal Form 1065
  - Maryland Form 510
  - New York Form IT-204-LL
  - Rhode Island Form RI-1065
- Purdue Neuroscience Company (Co 225)
  - Federal Form 1065
  - Delaware Form 300
- Paul Land, Inc. (Co 254)
  - Federal Form 1120
  - Rhode Island Form RI-1120C
  - New York Form CT-3

### **Important Information**

The returns listed above are the only returns that we are agreeing to prepare under this Agreement. We will not be responsible for the preparation of amended returns, or any non-income tax returns, including, but not limited to, sales and use tax returns, local property tax returns, payroll or other trust tax returns and information returns for employee benefit plans. If there are additional returns or other compliance-related matters you would like us to address, please advise us as soon as possible. Subject to appropriate approval processes and mutual agreement, we will amend this Addendum to include such additional services that we shall provide subject to this Agreement. Except where a separate Statement of Work is used, the terms of this Statement of Work and the attached Grant Thornton LLP Engagement Terms (Attachment A) will also apply to any amendments to this Agreement.